

1 RESOLUTION NO. 2003- _____

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3 RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
4 SAN BERNARDINO, STATE OF CALIFORNIA, APPROVING A CONTRACT
5 WITH THE CITY OF REDLANDS FOR THE APPORTIONMENT OF SALES
6 AND USE TAX REVENUE AND THE PROVISION OF CITY MUNICIPAL
7 SERVICES WITHIN THE DONUT HOLE AND MAKING CERTAIN
8 DETERMINATIONS RELATED THERETO

9 On Tuesday, August 12, 2003, on motion of Supervisor _____, duly seconded
10 by Supervisor _____, and carried, the following resolution is adopted:

11 WHEREAS, Article XIII, Section 29 of the California Constitution authorizes cities and
12 counties to enter into contracts for the apportionment of sales and use tax revenue, by
13 ordinance or resolution, with the approval by a two-thirds vote of the legislative bodies of the
14 parties to the contract; and

15
16 WHEREAS, Government Code sections 55700 et seq. authorize cities and counties to
17 approve contracts for the apportionment of sales and use tax revenue consistent with the
18 provisions of Article XIII, Section 29 of the California Constitution; and

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20 WHEREAS, the City of Redlands' ("City") staff has presented to its City Council verbal
21 and written testimony and evidence that supports the finding that consumers residing in the
22 City will be shopping at businesses located in the Donut Hole; and

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24 WHEREAS, the City staff has assembled data demonstrating that the City will incur
25 costs in connection with its obligations to provide fire protection and law enforcement
26 services to properties within the Donut Hole and that as a result of these obligations, equity

1 requires that the sales and use taxes generated by businesses within the Donut Hole should
2 be apportioned to ensure that the City is, at least, reimbursed for such costs; and
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4 WHEREAS, Government Code sections 55700 et seq. also require the legislative
5 bodies of any city and county proposing to enter into a contract to apportion sales and use
6 tax revenue to make certain determinations by resolution;
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8 SECTION 1. The Board of Supervisors of the County of San Bernardino hereby finds
9 and determines: (1) That businesses have been established, and will be established, within
10 the unincorporated area of the County commonly known as the "Donut Hole" and that
11 consumers residing in the City are, and will be purchasing, and that consumers residing in
12 the County will be purchasing tangible personal property from such businesses; and, (2)
13 That equity requires that the sales and use tax revenue received by the City and the County
14 from such businesses be apportioned between the City and the County for the benefit of their
15 respective citizens.
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17 SECTION 2. The Board of Supervisors of the County of San Bernardino hereby
18 resolves and orders: (1) That the contract with the City of Redlands for the apportionment of
19 sales and use tax revenue and the provision of City municipal services within the Donut Hole
20 in the form attached hereto as Exhibit "A" is approved; and, (2) That the Chairman of the
21 Board of Supervisors of the County of San Bernardino is authorized to execute, on behalf of
22 the County, the contract with the City of Redlands for the apportionment of such sales and
23 use tax revenue in the form attached hereto as Exhibit "A".
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1 PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County,
2 State of California, by the following vote:

3 AYES: Supervisors:

4 NOES: Supervisors:

5 ABSENT: Supervisors:

6 STATE OF CALIFORNIA)
7 COUNTY OF SAN BERNARDINO)

8 I, J. Renee Bastian, Clerk of the Board of Supervisors of San Bernardino County, California,
9 hereby certify the foregoing to be a full, true and correct copy of the record of the action as
the same appears in the Official Minutes of said Board at its meeting of August 12, 2003.

10 J. Renee Bastian
11 Clerk of the Board of Supervisors
of San Bernardino County

12 By _____
13 Deputy

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